

# Hosting A Business-Related Meal Or Event

Host Role/ UCOP Policy BUS-79

**Your administrator will** be able to tell you *ALL* the rules for meetings & entertainment, the best way to fund the event, and may even be able to help you plan, send invites, book the restaurant/ venue, etc.



Effective November 1, 2019, the SOM Dean's Office will reimburse business meals with only UCSF participants (faculty, staff, and students) up to the standard, non-exceptional per-person meal limits. The School Of Medicine acknowledges that combining business meetings with meals may sometimes be necessary for conducting University business but believes that the non-exceptional per-person meal limits are appropriate when no external guests attend. A statement should be included to reasonably explain why no time could be found during normal working hrs.

| Allowable Reasons For A Business Meal                                                                                                         | Allowable Attendees                                                                                                                                                                                                                                                                                                                                                             |
|-----------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Guest Lecturer Gratitude                                                                                                                      | <ul style="list-style-type: none"> <li>Non-UCSF Business Guest &amp; their personal guest</li> <li>UCSF Employees</li> <li>UCSF Employee's personal guests are <b>ONLY</b> allowable if the business guest brings a personal guest – generally only the host's spouse.</li> </ul> <p>Pre-event exceptional approval is highly recommended for personal guests.* See Reverse</p> |
| Interview – Spouses only allowable at final interview                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                 |
| Programmatic events e.g. graduation, student program activities etc. *                                                                        |                                                                                                                                                                                                                                                                                                                                                                                 |
| Collaborator Visits                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                 |
| Donor Recognition/ Cultivation                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                 |
| Employee Only Work Meetings * <b>F&amp;B Only allowable if no other time could be found to meet and non-exceptional max. meal limit only.</b> |                                                                                                                                                                                                                                                                                                                                                                                 |
| Resident/ Faculty/ Staff Retreats *                                                                                                           | Pre-event exceptional approval is highly recommended for personal guests.* See Reverse                                                                                                                                                                                                                                                                                          |
| Meal at team building activity. A meal away from the activity is morale.                                                                      |                                                                                                                                                                                                                                                                                                                                                                                 |

- Do ask for an itemized receipt; Just the creditcard receipt is not sufficient.
- Clearly describe the purpose of a meal with as few acronyms as possible.
- If the per-person limit is exceeded, the justification must explain why it was necessary or unavoidable to exceed this limit.
- Keep other supporting documents like an agenda, symposium flyer, etc.
- If claiming for travel expenses to the venue, keep those receipts also.
- Keep a list of all attendees noting their affiliation to UCSF, i.e., Employee, Business guest, spouse, etc. Non-food & beverage limit, no matter the meal type, is \$100 per person. These costs are typically the venue fee, AV hire fee, set-up fee, etc.
- Recommended rates in San Francisco are twice the tax and round up or 20% pre-tax.

| Meal Type (Decided by the time of day the food is served and/ or food type) | Non-Exceptional Per Person Max (Calculation includes : Food & Beverages, Tip, Tax, Labor, Delivery & Service Fees) | Exceptional Per Person Range – Requires Dean's Office Exceptional Approval<br>Exceeding this range requires Chancellor's approval |
|-----------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| Breakfast until 10:00 am                                                    | Up to \$34                                                                                                         | \$34.01 to \$68.00                                                                                                                |
| Lunch from noon to 1:30 pm                                                  | Up to \$59                                                                                                         | \$59.01 to \$118                                                                                                                  |
| Dinner from 5:00 pm                                                         | Up to \$103                                                                                                        | \$103.01 to \$206.00                                                                                                              |
| Light Refreshments<br>10:00 am to noon & 1:30 to 5:00 pm                    | Up to \$24                                                                                                         | \$24.01 to \$48.00                                                                                                                |
| Non-F&B costs all meals                                                     | Up to \$100                                                                                                        | \$100.01 +                                                                                                                        |

**If a reception before a meal includes beverages and hors d'oeuvres, the combined charges for the reception and the meal should be treated as a single event for purposes of calculating the per person costs.**

## **Morale or Business - Definition**

**Morale** events are primarily social or recreational.

**Business/ Programmatic** events are in connection with meetings of employees and non-UCSF business associates to conduct official University business.

## **Insurance**

For university-sponsored and organized events such as the fellowship graduation/ summer retreats etc., UC's general liability self-insurance program can provide coverage. The Certificate of Self-Insurance can be accessed at <https://rmis.ucsf.edu/> by clicking on the link for "UC Certificate of Insurance" and then clicking on the COI link on the page to which you will be directed.

## **\*Allowable attendees:**

While allowable attendees are as listed, for the 3 event types asterisked (\*), UCSF personal guests attending these events would be VERY unusual. For graduations, only residents and hosts are allowed personal guests. For other events it is strongly recommended to seek pre-event exceptional approval for any other personal guests who wish to attend. It is unlikely to be allowed.

**Receptions:** If a reception before a meal includes beverages and or hors d'oeuvres, the combined charges for the reception and the main meal should be treated as a single event for the purpose of calculating the per-person cost.

## **Justification Tips:**

**"Why was it necessary or unavoidable to exceed the per-person limit?"**

- Why was this particular restaurant chosen?
- Was it important to show appreciation – maybe a minimal honorarium was paid?
- Important to solidify a collaboration relationship?
- Close to guest lodging or dept. offices?
- Did you want to show the seriousness of the offer to a candidate?

## **Funding sources:**

**Federal & State Government** fund sources do not allow for reimbursement of alcohol and the summary should show the allowability to use it for the event/ expenses.

**Gift Funds** – please confirm that the intent of the fund allows for Meeting & Entertainment expenses relating to the purpose of your event.

## **Timely Submission of Expense Report**

All expense reports must be complete, accurate, and submitted within 45 days after incurring the expense to ensure timely reporting of expenses and to avoid potential IRS tax implications. After 60 days the expense will be considered as taxable income.

# Approving A Business-Related Meal Or Event

Approver Role/ UCOP Policy BUS-79

## Is my event or expense “exceptional”?

If you agree with 1 or more of the statements below, the report requires the SOM Dean’s Office approval AND the exceptional expense checkbox (MyExpense only) to be checked.



1. The purpose of this event is not listed below in the ‘Allowable Reasons For A Business Meal’ and actually seems more like a morale event.
2. Personal guests attended – even if personal guests are allowable.
3. If this is a business event and **only UCSF employees attended** the non-exceptional meal limit **MUST** be respected. Any amount over the non-exceptional meal limit will not be approved/reimbursed.
4. The food & beverage cost exceeded the non-exceptional per person maximum.
5. Even if allowable, the expense looks extravagant under the circumstances, e.g., \$100+ bottle of wine, caviar, alcohol with little to no food, etc.
6. The non-food & beverage per person cost (venue, set-up, AV, musician fee, etc.) exceeds \$100 per person for any meal type.

| Allowable Reasons For A Business Meal                                                                                                         | Allowable Attendees                                                                                                                                                                                                                                                                                                                                                             |
|-----------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Guest Lecturer Gratitude                                                                                                                      | <ul style="list-style-type: none"> <li>• Non-UCSF Business Guest &amp; their personal guest</li> <li>• UCSF Employees</li> <li>• UCSF Employee’s personal guests are ONLY allowable if the business guest brings a personal guest – generally only the host's spouse.</li> </ul> <p>Pre-event exceptional approval is highly recommended for personal guests. * See Reverse</p> |
| Interview – Spouses only allowable at final interview                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                 |
| Programmatic events e.g. graduation, student program activities etc. *                                                                        |                                                                                                                                                                                                                                                                                                                                                                                 |
| Collaborator Visits                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                 |
| Donor Recognition/ Cultivation                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                 |
| Employee Only Work Meetings * <b>F&amp;B Only allowable if no other time could be found to meet and non-exceptional max. meal limit only.</b> |                                                                                                                                                                                                                                                                                                                                                                                 |
| Resident/ Faculty/ Staff Retreats *                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                 |
| Meal at team building activity. A meal away from the activity is morale.                                                                      |                                                                                                                                                                                                                                                                                                                                                                                 |

## What should be attached?

1. Justification (when per person cost exceeds the non-exceptional max).
2. Guest list with affiliations.
3. *Itemized* receipts or invoices plus a spreadsheet of all event
4. Missing receipt form if receipt not itemized or just the credit slip attached
5. Event purpose with flyer agenda etc.
6. Summary of restricted fund source (4\*\*\*, 7\*\*\* and 18\*\*) to show allowability of expense

| Meal Type (Decided by the time of day the food is served and/ or food type) | Non-Exceptional Per Person Max (Calculation includes : Food & Beverages, Tip, Tax, Labor, Delivery & Service Fees) | Exceptional Per Person Range – Requires Dean’s Office Exceptional Approval<br>Exceeding this range requires Chancellor’s approval |
|-----------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| Breakfast until 10:00 am                                                    | Up to \$34                                                                                                         | \$34.01 to \$68.00                                                                                                                |
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| Light Refreshments<br>10:00 am to noon & 1:30 to 5:00 pm                    | Up to \$24                                                                                                         | \$24.01 to \$48.00                                                                                                                |
| Non-F&B costs all meals                                                     | Up to \$100                                                                                                        | \$100.01 +                                                                                                                        |

If a reception before a meal includes beverages and hors d’oeuvres, the combined charges for the reception and the meal should be treated as a single event for purposes of calculating the per person costs.

**Morale or Business - Definition**

**Morale** events are primarily social and/ or recreational.

**Business/ Programmatic** events are in connection with meetings of employees and non-UCSF business associates to conduct official University business.

**\* Allowable attendees:**

While allowable attendees are as listed, for the 3 event types asterisked (\*), UCSF personal guests attending these events would be VERY unusual. For graduations, only residents and hosts are allowed personal guests. For other events it is strongly recommended to seek pre-event exceptional approval for personal guests who wish to attend.

**Gratuities:**

Recommended rates for San Francisco are twice the tax and round up or 20% pre-tax.

**Receptions:** If a reception before a meal includes beverages and or hors d'oeuvres, the combined charges for the reception and the main meal should be treated as a single event for the purpose of calculating the per-person cost.

**Justification Tips:**

Why was it necessary or unavoidable to exceed the per-person limit?

- Why was that particular restaurant chosen?
- Was it important to show appreciation – maybe a minimal honorarium was paid?
- Important to solidify a collaboration relationship?
- Close to guest lodging or dept. offices?
- Wanted to show the seriousness of the offer to a candidate?

**Funding sources:**

**Federal & State Government** fund sources do not allow for reimbursement of alcohol and the summary should show the allowability to use it for the event/ expenses.

**Gift Funds** – please confirm that the intent of the fund allows for Meeting & Entertainment expenses relating to the purpose of your event.

**Timely Submission of Expense Report**

All expense reports must be complete, accurate, and submitted within 45 days after incurring the expense to ensure timely reporting of expenses and to avoid potential IRS tax implications. After 60 days the expense will be considered as taxable income.

# Submitting Business-Related Meal Or Event Expenses

Requester or Delegate Role/ UCOP Policy BUS-79



1. If an event is exceptional, **BEFORE** submitting to dept. approver, add Simon Schuster as Adhoc approver 1.
2. Guest list with affiliation to UCSF attached.
3. Account field - 57200 for business meals without alcohol or 57250 if it includes alcohol.
4. Add Simon Schuster as the final approver for exceptional expenses. (see table below).
5. Guest names & affiliations should be typed into the report if less than 25 but can be attached (pdf) if > 25.
6. Attach the invitation - If used in place of guest list >25
7. Expense type should be 'meal type' - Entertainment / Mtg
8. Check box **This is an exceptional expense**. Comment req'd.

## P-Card exceptional expenses

1. Complete the p-card expense form.
2. Attach/ note the fund source
3. E-mail packet to SOM Dean's Office.

## Re-Charge exceptional expenses

1. Complete the catering charge form
2. Attach/ note the fund source
3. Email packet to SOM Dean's Office.

## Points To Remember For All Reimbursements Methods:

1. Wording throughout the report should describe *business* purpose not morale with few acronyms.
2. For missing receipts or food & beverage receipts not itemized, attach a missing receipt form.
3. Chartstring should be suitable for the event.
4. The correct Expense/ meal type has been chosen.
5. Justification added if the expense is exceptional.
6. Other supporting documents are attached, i.e., agenda.
7. Attach **all** receipts.
8. Include spread sheet of all the event's costs.

| Allowable Reasons For A Business Meal                                                                                                         | Allowable Attendees                                                                                                                                                                                                                                                                                                                                                                   |
|-----------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Guest Lecturer Gratitude                                                                                                                      | <ul style="list-style-type: none"> <li>• Non-UCSF Business Guest &amp; their personal guest</li> <li>• UCSF Employees</li> <li>• UCSF Employee's personal guests are <b>ONLY</b> allowable if the business guest brings a personal guest – generally only the host's spouse.</li> </ul> <p>Pre-event exceptional approval is highly recommended for personal guests.* See Reverse</p> |
| Interview – Spouses only allowable at final interview                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                       |
| Programmatic events e.g. graduation, student program activities etc. *                                                                        |                                                                                                                                                                                                                                                                                                                                                                                       |
| Collaborator Visits                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                       |
| Donor Recognition/ Cultivation                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                       |
| Employee Only Work Meetings * <b>F&amp;B Only allowable if no other time could be found to meet and non-exceptional max. meal limit only.</b> |                                                                                                                                                                                                                                                                                                                                                                                       |
| Resident/ Faculty/ Staff Retreats *                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                       |
| Meal at team building activity. A meal away from the activity is morale.                                                                      |                                                                                                                                                                                                                                                                                                                                                                                       |

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| Light Refreshments<br>10:00 am to noon & 1:30 to 5:00 pm                    | Up to \$24                                                                                                         | \$24.01 to \$48.00                                                                                                                |
| Non-F&B costs all meals                                                     | Up to \$100                                                                                                        | \$100.01 +                                                                                                                        |

If a reception before a meal includes beverages and hors d'oeuvres, the combined charges for the reception and the meal should be treated as a single event for purposes of calculating the per person costs.



## Timely Submission of Expense Report

All expense reports must be complete, accurate, and submitted within 45 days after incurring the expense to ensure timely reporting of expenses and to avoid potential IRS tax implications. After 60 days the expense will be considered as taxable income.

## Fund Sources:

- Federal & State Government** fund sources do not allow for reimbursement of alcohol and the summary should show the allowability to use it for the event/ expenses being reimbursed/ paid for.
- Choose the function code based on the mission the transaction or activity is related to, using the table below.

|    | Description                        | Valid Use                                                                                                               |
|----|------------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| 40 | Non-Clinical Instruction           | Instruction, Teaching and Training                                                                                      |
| 41 | Clinical Instruction               | • CME • Resident/fellow activities • Student activities • Graduation expenses • Lecturer dinners                        |
| 43 | Academic Support                   | Administrative Support                                                                                                  |
| 44 | Organized & Sponsored Research     | • Department staff appreciation events • Department holiday events                                                      |
| 45 | Faculty (Research) Support         | Extramural research contracts and grants activities                                                                     |
| 46 | Clinical Operations (Patient Care) | Department Research Support                                                                                             |
|    |                                    | • Research faculty business meals & entertainment and travel expenses • Lab meeting expenses • Lab team building events |
|    |                                    | Clinical Activities                                                                                                     |
|    |                                    | • Clinical faculty business meals & entertainment & travel expenses                                                     |
|    |                                    | • Clinical staff meeting expenses • Clinical staff appreciation events                                                  |

## \* Allowable attendees:

For the 3 event types asterisked (\*), UCSF personal guests attending these events would be VERY unusual. For graduations, only residents and hosts are allowed to bring personal guests. For all other events it is strongly recommended to seek pre-event exceptional approval for personal guests who wish to attend.

## Payment Methods To Use:

| Purchasing Method                                                                                                                           | Scenario                                                                                                                         |
|---------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|
| 1. America To Go ( <b>Best Practice</b> )                                                                                                   | All On-Campus Events                                                                                                             |
| 1. Amount Based PO<br>2. P-card<br>3. Personal Credit Card (Discouraged)                                                                    | When an on-campus event requires highly specialized catering • No Viable ATG option • Grocery Store Purchase For On-Campus Event |
| 1. Facility Rental Form<br>• (For deposit payments also)                                                                                    | Off-Campus Event Venue Fee<br>• (can include F&B from same vendor)                                                               |
| 1. Mtg & Entertainment Payment Request Form<br>2. Amount-Based PO if paying a deposit<br>3. P-card<br>4. Personal Credit Card (Discouraged) | Off-Campus Event No Venue Fee Just F&B, AV, and equipment rentals.                                                               |
| 1. Amount-Based PO (When a vendor requires a contract)<br>2. M&E PR Form (When a vendor <i>doesn't</i> require a contract)                  | Off Campus Event for F&B and no venue fee                                                                                        |
| 1. Amount-Based PO (When vendor requires a contract)<br>2. M&E PR Form (When a vendor <i>doesn't</i> require a contract)                    | On or off Campus, non-F&B entertainment vendors e.g. a DJ, for full or deposit payments                                          |

# Hosting A Morale Related Meal or Event

Host Role/ UCOP Policy BUS-79

**ALL morale-related expenses are exceptional, requiring final approval from The SOM Dean's Office no matter the cost. Let your administrator know ASAP that you are planning to entertain. Your administrator will be able to tell you all the rules for morale meeting & entertainment expenses, let you know the best way to fund the event, and may even be able to help you plan the event.**



1. Be sure to ask for itemized receipts for food & beverages. Just the credit card receipt is not sufficient.
2. Keep all other itemized receipts for non-food & beverage items.
3. Keep a list of all attendees noting their affiliation to UCSF, i.e., Employee, Business guest, or spouse.
4. Clearly describe the meal purpose with as few acronyms as possible.
5. If you exceed the per person limit, the justification must answer the question, "Why was it necessary or unavoidable to exceed the per person limit?"
6. If claiming for travel expenses to the venue keep those receipts also.
7. Attach other supporting documents like an invitation or flyer to the event, comparison quotes, etc.
8. Recommended rates for San Francisco are twice the tax and round up or 20% pre-tax

| Allowable Reasons For A Morale Related Meal or Event                                | Allowable Attendees                                                                                                                                                                                                                                         |
|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Faculty/ Staff/ Resident Annual Events. <b>For retreats see the Business sheets</b> | <ul style="list-style-type: none"> <li>• Non-UCSF Business Guest</li> <li>• UCSF Employees</li> <li>• UCSF Employees</li> </ul> <p><b>*Pre-event exceptional approval is highly recommended when any personal guests attend an event. * See Reverse</b></p> |
| New Employee Welcome Event                                                          |                                                                                                                                                                                                                                                             |
| Employee (Single Member) Recognition                                                |                                                                                                                                                                                                                                                             |
| Annual Holiday Event                                                                |                                                                                                                                                                                                                                                             |
| Farewell/ Retirement Event (must have 5+ years UC service) *                        |                                                                                                                                                                                                                                                             |
| Dept. Achievement Celebration *                                                     |                                                                                                                                                                                                                                                             |
| Employee (Group) Appreciation *                                                     |                                                                                                                                                                                                                                                             |

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## **Insurance**

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## **Dept. Achievement Celebrations & Employee (Group) Appreciation**

### **\* Allowable attendees:**

While allowable attendees are as listed, for the 3 event types asterisked (\*), UCSF personal guests attending these events would be VERY unusual. For farewell and retirement events, only the departing employee, retiree, and host are allowed to bring personal guests. Pre-event exceptional approval is strongly recommended to be sought for other personal guests wishing to attend an event.

### **Justification Tips:**

Why was it necessary or unavoidable to exceed the per-person limit?

- Why was that particular restaurant chosen?
- Was it difficult to locate a venue for such a large guest list?
- Could the meal only take place at lunch, but you wanted a dinner-style meal?
- Was the venue in a highly business or touristic-centric area?

### **Funding sources:**

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**Gift Funds** – please confirm that the intent of the fund allows for Meeting And Entertainment expenses relating to the purpose of your event.

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